

**EIGHTY-SEVENTH GENERAL ASSEMBLY  
2018 REGULAR SESSION  
DAILY  
SENATE CLIP SHEET**

**February 8, 2018**

**Clip Sheet Summary**

Displays all amendments, fiscal notes, and conference committee reports for previous day.

<b>Bill</b>	<b>Amendment</b>	<b>Action</b>	<b>Sponsor</b>
<a href="#">HF 2230</a> .....	<a href="#">S-5003</a> .....	Adopted	TIM KRAAYENBRINK

**Fiscal Notes**

[SF 2164](#) — [School Foundation Program Funding](#) (LSB6154SV)

[SF 2176](#) — [Lascivious Acts and Indecent Contacts with Minors](#) (LSB5458SV)

HOUSE FILE 2230

S-5003

1 Amend House File 2230, as passed by the House, as follows:

2 1. Page 1, before line 1 by inserting:

3 <DIVISION I

4 PERCENTS OF GROWTH — REPLACEMENT PAYMENTS>

5 2. Page 2, line 34, after <This> by inserting <division of  
6 this>

7 3. Page 2, after line 35 by inserting:

8 <DIVISION \_\_\_\_

9 STATE AND DISTRICT COSTS PER PUPIL

10 Sec. \_\_\_\_\_. Section 257.2, subsection 12, Code 2018, is  
11 amended to read as follows:

12 12. "*Supplemental state aid*" means the amount by which state  
13 cost per pupil and district cost per pupil will increase from  
14 one budget year to the next as the result of the state percent  
15 of growth.

16 Sec. \_\_\_\_\_. Section 257.8, subsection 5, Code 2018, is amended  
17 to read as follows:

18 5. *Alternate supplemental state aid — definitions.*

19 a. For budget years beginning July 1, 2000, and subsequent  
20 budget years, references to the terms "*supplemental state aid*",  
21 "*regular program state cost per pupil*", and "*regular program*  
22 *district cost per pupil*" shall mean those terms as calculated  
23 for those school districts that calculated regular program  
24 supplemental state aid for the school budget year beginning  
25 July 1, 1999, with the additional thirty-eight dollars  
26 specified in section 257.8, subsection 4, Code 2013.

27 b. For the budget year beginning July 1, 2018, and  
28 subsequent budget years, references to "*supplemental state*  
29 *aid*" and "*regular program state cost per pupil*" shall mean  
30 those terms as calculated including the additional amount for  
31 the budget year beginning July 1, 2018, under section 257.9,  
32 subsection 2, paragraph "b", and references to "*regular program*  
33 *district cost per pupil*" shall mean that term as calculated  
34 including any adjustments made under section 257.10, subsection  
35 2.

1     Sec. \_\_\_\_\_. Section 257.9, subsection 2, Code 2018, is amended  
2 to read as follows:

3     2. *Regular program state cost per pupil for 1992-1993 and*  
4 *succeeding years.*

5     a. For the budget year beginning July 1, 1992, and  
6 succeeding budget years beginning before July 1, 2018, the  
7 regular program state cost per pupil for a budget year is the  
8 regular program state cost per pupil for the base year plus the  
9 regular program supplemental state aid for the budget year.

10    b. For the budget year beginning July 1, 2018, the regular  
11 program state cost per pupil is the regular program state  
12 cost per pupil for the base year plus the regular program  
13 supplemental state aid for the budget year, plus five dollars.

14    c. For the budget year beginning July 1, 2019, and  
15 succeeding budget years, the regular program state cost per  
16 pupil for a budget year is the regular program state cost per  
17 pupil for the base year plus the regular program supplemental  
18 state aid for the budget year.

19     Sec. \_\_\_\_\_. Section 257.10, subsection 2, paragraph b, Code  
20 2018, is amended to read as follows:

21    b. If the regular program district cost per pupil of a  
22 school district for the budget year under paragraph "a" exceeds  
23 one hundred five percent of the regular program state cost  
24 per pupil for the budget year and the state percent of growth  
25 for the budget year is greater than two percent, the regular  
26 program district cost per pupil for the budget year for that  
27 district shall be reduced to one hundred five percent of the  
28 regular program state cost per pupil for the budget year.  
29 However, under such conditions, if the difference between the  
30 regular program district cost per pupil for the budget year and  
31 the regular program state cost per pupil for the budget year  
32 is greater than an amount equal to two percent multiplied by  
33 the regular program state cost per pupil for the base year, the  
34 regular program district cost per pupil for the budget year  
35 shall be reduced by the amount equal to two percent multiplied

1 by the regular program state cost per pupil for the base year.

2 Sec. \_\_\_\_\_. Section 257.10, subsection 2, Code 2018, is  
3 amended by adding the following new paragraph:

4 NEW PARAGRAPH. *c.* For the budget year beginning July 1,  
5 2018, and succeeding budget years, if the regular program  
6 district cost per pupil for the budget year calculated under  
7 this subsection in any school district is less than the  
8 regular program state cost per pupil for the budget year, the  
9 department of management shall increase the regular program  
10 district cost per pupil of that district to an amount equal to  
11 the regular program state cost per pupil for the budget year.

12 Sec. \_\_\_\_\_. EFFECTIVE UPON ENACTMENT. This division of this  
13 Act, being deemed of immediate importance, takes effect upon  
14 enactment.

15 DIVISION \_\_\_\_\_

16 SCHOOL DISTRICT SUPPLEMENTARY WEIGHTING

17 Sec. \_\_\_\_\_. Section 257.10, subsection 8, paragraph a, Code  
18 2018, is amended to read as follows:

19 *a.* Combined district cost is the sum of the regular  
20 program district cost per pupil multiplied by the weighted  
21 enrollment minus the additional pupils added due to section  
22 257.11, subsection 7A, the regular program state cost per pupil  
23 multiplied by the number of pupils added due to section 257.11,  
24 subsection 7A, the special education support services district  
25 cost, the total teacher salary supplement district cost, the  
26 total professional development supplement district cost, the  
27 total early intervention supplement district cost, and the  
28 total teacher leadership supplement district cost, plus the sum  
29 of the additional district cost allocated to the district to  
30 fund media services and educational services provided through  
31 the area education agency, the area education agency total  
32 teacher salary supplement district cost and the area education  
33 agency total professional development supplement district cost.

34 Sec. \_\_\_\_\_. Section 257.11, Code 2018, is amended by adding  
35 the following new subsection:

1     NEW SUBSECTION.   7A.   *School district transportation costs.*

2     *a.*   In order to provide additional funds for school district  
3 transportation costs resulting from the transportation of  
4 resident pupils required by chapter 285 and paid from sources  
5 other than the district's physical plant and equipment levy  
6 fund under section 298A.4 or revenue received from the secure  
7 an advanced vision for education fund under section 423F.2, a  
8 supplementary weighting plan for such pupils is adopted.

9     *b.*   For the budget year beginning July 1, 2018, and each  
10 succeeding budget year, each school district shall be assigned  
11 a supplementary weighting amount equal to ten percent of the  
12 combined weighting amount calculated under paragraph "c",  
13 subparagraph (2), for that budget year.

14    *c.*   (1)   (a)   *Transportation cost factor.*   For each budget  
15 year beginning on or after July 1, 2018, the department of  
16 management shall calculate for each school district all of the  
17 following:

18       (i)   The sum of the school district's total transportation  
19 costs incurred for the transportation of pupils required under  
20 chapter 285, and paid from sources other than the district's  
21 physical plant and equipment levy fund under section 298A.4  
22 or revenue received from the secure an advanced vision for  
23 education fund under section 423F.2, for the three years  
24 immediately preceding the base year.

25       (ii)   The sum of the school district's regular program  
26 district cost for the three years immediately preceding the  
27 base year, excluding amounts attributable to budget adjustments  
28 received under section 257.14.

29       (iii)   The school district's budget enrollment multiplied by  
30 the quotient of the school district's amount under subparagraph  
31 subdivision (i) divided by the school district's amount under  
32 subparagraph subdivision (ii).

33       (iv)   The school district's amount under subparagraph  
34 subdivision (iii) divided by the sum of the amounts calculated  
35 under subparagraph subdivision (iii) for all school districts.

1 (v) The amount calculated under subparagraph subdivision  
2 (iv) multiplied by ninety percent of the sum of all school  
3 districts' transportation costs incurred for the transportation  
4 of pupils required under chapter 285 for the year preceding  
5 the base year and paid from sources other than the district's  
6 physical plant and equipment levy fund under section 298A.4  
7 or revenue received from the secure an advanced vision for  
8 education fund under section 423F.2.

9 (vi) The quotient of the amount calculated under  
10 subparagraph subdivision (v) divided by the regular program  
11 state cost per pupil for the budget year.

12 (b) *Budget enrollment factor.* For each budget year  
13 beginning on or after July 1, 2018, the department of  
14 management shall calculate for each school district all of the  
15 following:

16 (i) The quotient of the school district's budget enrollment  
17 divided by the statewide total budget enrollment multiplied by  
18 five percent of the sum of all school districts' transportation  
19 costs incurred for the transportation of pupils required under  
20 chapter 285 for the year preceding the base year and paid from  
21 sources other than the district's physical plant and equipment  
22 levy fund under section 298A.4 or revenue received from the  
23 secure an advanced vision for education fund under section  
24 423F.2.

25 (ii) The amount calculated under subparagraph subdivision  
26 (i) divided by the regular program state cost per pupil for the  
27 budget year.

28 (c) *Route miles factor.* For each budget year beginning  
29 on or after July 1, 2018, the department of management shall  
30 calculate for each school district all of the following:

31 (i) The quotient of the school district's total route  
32 miles traveled for the transportation of pupils required under  
33 chapter 285 for the year preceding the base year divided by the  
34 school district's budget enrollment.

35 (ii) The school district's amount under subparagraph

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1 subdivision (i) divided by the sum of the amounts calculated  
2 under subparagraph subdivision (i) for all school districts.

3 (iii) The amount calculated under subparagraph subdivision  
4 (ii) multiplied by five percent of the sum of all school  
5 districts' transportation costs incurred for the transportation  
6 of pupils required under chapter 285 for the year preceding  
7 the base year and paid from sources other than the district's  
8 physical plant and equipment levy fund under section 298A.4  
9 or revenue received from the secure an advanced vision for  
10 education fund under section 423F.2.

11 (iv) The amount calculated under subparagraph subdivision  
12 (iii) divided by the regular program state cost per pupil for  
13 the budget year.

14 (2) The combined weighting amount for each school district  
15 is the sum of the following:

16 (a) The amount calculated under subparagraph (1),  
17 subparagraph division (a), subparagraph subdivision (vi).

18 (b) The amount calculated under subparagraph (1),  
19 subparagraph division (b), subparagraph subdivision (ii).

20 (c) The amount calculated under subparagraph (1),  
21 subparagraph division (c), subparagraph subdivision (iv).

22 d. Funding received by a school district as the result of  
23 supplementary weighting under this subsection shall not affect  
24 a school district's eligibility for transportation assistance  
25 under section 257.31, subsection 17.

26 e. Amounts received by a school district as the result  
27 of supplementary weighting under this subsection shall be  
28 deposited in the school district's general fund and may be used  
29 for any general fund purpose.

30 f. If a school district established as the result of a  
31 reorganization under chapter 275 does not have sufficient  
32 transportation cost data, regular program district cost per  
33 pupil data, or enrollment data for the calculation of amounts  
34 required under this subsection, the department of management  
35 shall use estimated transportation cost data, regular program

1 district cost per pupil data, and enrollment data derived from  
2 data for prior budget years from each district involved in  
3 the reorganization until such amounts can be calculated using  
4 actual data for the reorganized school district.

5     *g.* For the budget years beginning July 1, 2018, July 1,  
6 2019, and July 1, 2020, and if necessary, any subsequent budget  
7 years, if insufficient or incomplete transportation cost data  
8 makes the implementation of this subsection impractical, the  
9 department of management shall, in consultation with the  
10 department of education and the legislative services agency,  
11 establish procedures and modified methodologies for calculating  
12 supplementary weighting and funding amounts under this  
13 subsection.

14     Sec. \_\_\_\_\_. Section 257.11, subsection 8, Code 2018, is  
15 amended to read as follows:

16     8. *Pupils ineligible.* A Except for transportation weighting  
17 under subsection 7A, a pupil eligible for the weighting plan  
18 provided in section 256B.9 is not eligible for supplementary  
19 weighting pursuant to this section unless it is determined  
20 that the course generating the supplemental weighting has no  
21 relationship to the pupil's disability. A pupil attending an  
22 alternative program or an at-risk pupils' program, including  
23 alternative high school programs, is not eligible for  
24 supplementary weighting under subsection 2.

25     Sec. \_\_\_\_\_. Section 257.31, subsection 17, paragraphs a and d,  
26 Code 2018, are amended to read as follows:

27     *a.* If a district's average transportation costs per  
28 pupil exceed the state average transportation costs per  
29 pupil determined under paragraph "c" by one hundred fifty  
30 percent, the committee may grant transportation assistance aid  
31 to the district using exclusively the funds transferred to  
32 the committee in accordance with section 321.34, subsection  
33 22. Such aid shall be miscellaneous income and shall not be  
34 included in district cost.

35     *d.* Funds transferred to the committee in accordance with



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1 section 321.34, subsection 22, are appropriated to and may be  
2 expended for the purposes of the committee, as described in  
3 this ~~section~~ subsection. However, highest priority shall be  
4 given to districts that meet the conditions described in this  
5 subsection. Notwithstanding any other provision of the Code,  
6 unencumbered or unobligated funds transferred to the committee  
7 pursuant to section 321.34, subsection 22, remaining on June  
8 30 of the fiscal year for which the funds were transferred,  
9 shall not revert but shall be available for expenditure for the  
10 purposes of this subsection in subsequent fiscal years.

11 Sec. \_\_\_\_\_. EFFECTIVE UPON ENACTMENT. This division of this  
12 Act, being deemed of immediate importance, takes effect upon  
13 enactment.>

14 4. Title page, by striking lines 2 through 5 and inserting  
15 <modifying and establishing provisions relating to the funding  
16 of school districts, and including effective>

17 5. By renumbering, redesignating, and correcting internal  
18 references as necessary.

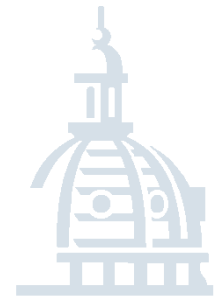
By TIM KRAAYENBRINK

S-5003 FILED FEBRUARY 7, 2018

ADOPTED

# Fiscal Note

*Fiscal Services Division*



**SF 2164** – School Foundation Program Funding (LSB6154SV)

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Fiscal Note Version – New

## Description

[Senate File 2164](#) relates to the State School Foundation Program by establishing the State percent of growth and the categorical State percent of growth for the budget year beginning July 1, 2018 (FY 2019).

[Senate File 2164](#) has three provisions with a fiscal impact:

- 1.0% State percent of growth rate to be applied to the State cost per pupil for FY 2019.
- 1.0% State percent of growth rate to be applied to each of the State categorical cost per pupil amounts for FY 2019.
- Provides additional property tax replacement funding based on the per pupil increase that results from the establishment of the State percent of growth in FY 2019. The Bill requires the additional levy portion of the FY 2019 State cost per pupil amount to be frozen at \$750 per pupil, regardless of the per pupil increase for FY 2019. Without enactment of this provision, the increase in the FY 2019 State cost per pupil due to the State percent of growth will include a per pupil property tax increase equivalent to 1/8th (12.5%) of the total per pupil increase.

The Bill takes effect upon enactment.

## Background

**State Cost Per Pupil.** The school aid formula provides funding to school districts and Area Education Agencies (AEAs) through a mix of State aid and property tax. In general, funding is generated on a per pupil basis with the per pupil amounts providing an overall budget limitation (or spending authority). There are five FY 2018 State cost per pupil funding levels that will be increased by a 1.0% State percent of growth for FY 2019. The following table provides the supplemental State aid amounts (also referred to as per pupil growth amounts) and State cost per pupil amounts for FY 2019 based on a 1.0% growth rate. The supplemental State aid amounts will be applied to all corresponding district and AEA cost per pupil amounts.

FY 2019 State Cost Per Pupil Calculations				
	FY 2018 State Cost Per Pupil	FY 2019 State Percent of Growth	Supplemental State Aid	FY 2019 State Cost Per Pupil
Regular Program	\$ 6,664	1.0%	\$ 67	\$ 6,731
Special Education Program	6,664	1.0%	67	6,731
AEA Special Education Services	292.60	1.0%	2.93	295.53
AEA Media Services	54.55	1.0%	0.55	55.10
AEA Education Services	60.20	1.0%	0.60	60.80

In addition to the State percent of growth and supplemental State aid for FY 2019, enrollments, weightings, and taxable valuations within each school district have an impact on the amount of total school aid funding, including the amount of State aid and local property tax required to generate the total funding amount.

**State Categorical Supplements.** The State categorical supplements are funded entirely through State aid and generate funds for each school district and AEA through the school aid formula on a per pupil basis. The FY 2019 State cost per pupil funding levels for the teacher salary supplement (district and AEA), professional development supplement (district and AEA), early intervention supplement (district only), and Teacher Leadership and Compensation (TLC) (district only) will be increased by a 1.0% State percent of growth for FY 2019. The following table provides the per pupil growth amounts and State cost per pupil amounts for FY 2019 based on SF 2164.

FY 2019 State Cost Per Pupil Calculations				
	FY 2018 State Cost Per Pupil	FY 2019 State Percent of Growth	Supplemental State Aid	FY 2019 State Cost Per Pupil
Teacher Salary - Districts	\$ 574.27	1.0%	\$5.74	\$ 580.01
Professional Development - Districts	65.04	1.0%	0.65	65.69
Early Intervention	70.82	1.0%	0.71	71.53
Teacher Leadership and Compensation	323.27	1.0%	3.23	326.50
Teacher Salary - AEAs	30.05	1.0%	0.30	30.35
Professional Development - AEAs	3.51	1.0%	0.04	3.55

Additionally, there is a budget guarantee provision for each of the State categorical supplements, which provides each district and AEA with a minimum of the previous fiscal year's level of funding (net of the previous year's budget guarantee amount). This provision for the State categorical supplements is funded entirely through State aid.

FY 2019 Property Tax Replacement Payment Calculation			
	FY 2018	Increase Due To Supplemental State Aid Rate	FY 2019
Regular Program	\$ 6,664	\$ 67	\$ 6,731
87.5% Foundation Level	833	8	841
PRTP Amount	83	8	91
Fixed Additional Levy Portion	750		750

**Property Tax Replacement Payment (PTRP).** The enactment of [HF 215](#) (2013 Education Reform Act) included the creation of the property tax replacement payment (PTRP) provision to replace local property tax amounts with State aid. The provision froze the additional levy portion of the State cost per pupil at \$750; based on the State percent of growth enacted during the intervening fiscal years, this provision created \$15 per pupil in property tax relief in FY 2014 and

up to \$83 per pupil in FY 2018. The continual growth is a result of this provision requiring that the per pupil property tax relief of previous fiscal years to carry forward in future fiscal years. Enactment of [SF 2164](#) will maintain a freeze of the additional levy portion of the State cost per pupil at \$750 in FY 2019. The per pupil property tax relief amount will be based on the State percent of growth enacted for FY 2019. The following table provides detail regarding the State cost per pupil funding levels as provided by a 1.0% growth rate for FY 2019 in SF 2164.

FY 2019 State Cost Per Pupil Calculations (Statewide Totals in Millions)				
	FY 2018 State Cost	FY 2019 State Percent of Growth	Budget Adjustment	FY 2019 State Cost
Teacher Salary - Districts	\$ 279.39	1.0%	\$1.30	\$ 282.94
Professional Development - Districts	31.66	1.0%	0.14	32.01
Early Intervention	34.47	1.0%	0.16	34.90
Teacher Leadership and Compensation	157.41	1.0%	0.70	159.47
Teacher Salary - AEAs	15.75	1.0%	0.67	15.97
Professional Development - AEAs	1.85	1.0%	0.07	1.87

### **Assumptions**

- Estimates are based on October 2017 certified enrollments and supplementary weightings for FY 2019 that were approved by the School Budget Review Committee (SBRC) in December 2017.
- A statewide taxable valuation growth rate of 4.45% for FY 2019 was previously agreed upon by the Legislative Services Agency (LSA), the Department of Management, and the Department of Education. Based on this assumption, the statewide total for the uniform levy is estimated to account for \$37.6 million of the school foundation property tax change in FY 2019 (including the uniform levy portion of the commercial/industrial rollback replacement payment). The estimated increase in the uniform levy amount is not impacted by the establishment of the State percent of growth rate. The table below shows a 4.36% increase in the uniform levy due to changes in the uniform levy rates for school districts undergoing the process of reorganization.
- Property tax adjustment aid amounts are based on the statewide taxable valuation growth factor applied to each school district's FY 2018 taxable valuation amount.
- Other legislation may have an impact on the amount of State aid and property tax generated though the school aid formula. The fiscal impact in the table on the following page includes only the provisions in this Bill.
- State aid includes funding from the State General Fund and other funds appropriated or deposited in the Property Tax Equity and Relief (PTER) Fund that is used to provide additional property tax relief through the school aid formula.
- Establishing an FY 2019 State percent of growth will also impact the amount of funding generated for the Statewide Voluntary Preschool Program. Funding for the Program is provided with State General Fund dollars and is included in the overall State aid total.
- Districts eligible for the 101.0% budget adjustment will approve use of that provision.
- Beginning in FY 2019, the additional \$15.0 million State aid reduction to AEAs implemented in FY 2018 will be restored.

## **Fiscal Impact**

The following table provides the estimated fiscal impact of the three provisions of [SF 2164](#): State Supplemental Aid, State categorical rate, and PTRP implementation. This includes:

- Restoration of the \$15.0 million reduction in State aid to the AEAs. Under current law, the reduction will total \$7.5 million (a statutory reduction implemented annually).
- \$51.5 million in PTRP funding, an increase of \$4.8 million compared to FY 2018 and an increase of \$9 per student.
- \$527.2 million for the State categorical supplements for school districts and AEAs, an increase of \$6.7 million (1.3%). This includes:
  - \$298.9 million for the teacher salary supplement.
  - \$33.9 million for the professional development supplement.
  - \$34.9 million for the early intervention supplement.
  - \$159.5 million for the teacher leadership supplement.
- \$82.2 million for preschool formula funding, an increase of \$4.0 million compared to FY 2018. The preschool formula funding is included in the State aid amount, but is not included in the combined district cost total.
- \$26.1 million in budget adjustment funding, an increase of \$2.5 million compared to FY 2018. The budget guarantee adjustment is calculated at the school district level so that school districts receive 101.0% of their previous year's funding. The budget guarantee adjustment is funded entirely through property taxes.
- An estimated \$64,000 in minimum aid funding. The minimum aid funding provision requires that districts receive at least \$300 in State aid funding per student. The provision lowers the affected districts' additional levy portion.
- The total property tax funds generated through the school aid formula are estimated to be \$1.521 billion, an increase of \$46.5 million over FY 2018.
- The total State aid from the General Fund (reflecting the total school aid funding level for school districts and AEAs generated through the school aid formula) is estimated to be \$3.227 billion, an increase of \$47.0 million (1.5%) compared to FY 2018.

Any legislative action affecting FY 2019 school aid provisions will have an impact on school aid amounts. Additionally, any variations in the assumptions noted may result in significant changes in the FY 2019 estimates provided in the following table.

**Legislative Services Agency: FY 2019 School Aid Estimates (Statewide Totals in Millions)**

**State Supplemental Aid Rate**

1.00%

**State Cost Per Pupil**

\$6,731

**Total Increase**

\$67

<b>Program Funding:</b>	<b>FY 2018</b>	<b>Est. FY 2019</b>	<b>Est. Change</b>	<b>% Change</b>
Regular Program District Cost	\$ 3,244.09	\$ 3,284.10	\$ 40.01	1.23%
Regular Program Budget Adjustment	23.64	26.14	2.50	10.55%
Supplementary Weighting (District)	93.30	98.98	5.68	6.09%
Special Education Instruction (District)	430.28	440.70	10.41	2.42%
Teacher Salary Supplement (District)	279.39	282.94	3.55	1.27%
Professional Development Supplement (District)	31.66	32.06	0.40	1.26%
Early Intervention Supplement (District)	34.47	34.90	0.43	1.25%
Teacher Leadership Supplement (District)	157.41	159.47	2.06	1.31%
AEA Special Ed Support District Cost	159.62	162.47	2.85	1.79%
AEA Special Ed Support Adjustment	1.52	1.76	0.24	15.96%
AEA Media Services	28.33	28.68	0.35	1.22%
AEA Ed Services	31.31	31.69	0.38	1.21%
AEA Teacher Salary Supplement	15.75	15.97	0.22	1.43%
AEA Professional Development Supplement	1.85	1.87	0.03	1.59%
Dropout and Dropout Prevention	120.08	120.08	0.00	0.00%
<b>Combined District Cost</b>	<b>\$ 4,630.89</b>	<b>\$ 4,714.97</b>	<b>\$ 84.08</b>	<b>1.82%</b>
Statewide Voluntary Preschool Program	\$ 78.15	\$ 82.20	4.04	5.18%
<b>State Aid:</b>	<b>FY 2018</b>	<b>Est. FY 2019</b>	<b>Est. Change</b>	<b>% Change</b>
Regular Program	\$ 1,940.90	\$ 1,942.01	1.11	0.06%
Supplementary Weighting	81.29	86.24	4.95	6.09%
Special Education Weighting	375.14	384.26	9.12	2.43%
Property Tax Adjustment Aid (1992)	8.46	8.08	-0.38	-0.81%
Property Tax Replacement Payment (PTRP)	46.76	51.52	4.76	10.17%
Adjusted Additional Property Tax - General Fund	24.00	24.00	0.00	0.00%
Statewide Voluntary Preschool Program	78.15	82.20	4.04	5.18%
Minimum State Aid	0.00	0.06	0.06	100.00%
<b>State Aid from General Fund</b>	<b>\$ 3,179.63</b>	<b>\$ 3,226.59</b>	<b>\$ 46.96</b>	<b>1.48%</b>
Excess from SAVE Fund	9.70	9.50	-0.20	-2.07%
<b>Total State Aid (Includes Non-General Fund)</b>	<b>\$ 3,189.33</b>	<b>\$ 3,236.29</b>	<b>\$ 46.96</b>	<b>1.47%</b>
<b>Local Property Tax:</b>	<b>FY 2018</b>	<b>Est. FY 2019</b>	<b>Est. Change</b>	<b>% Change</b>
Uniform Levy Amount	\$ 862.06	\$ 899.68	\$ 37.63	4.36%
Additional Levy	612.69	621.52	8.83	1.44%
<b>Total Levy to Fund Combined District Cost</b>	<b>\$ 1,474.74</b>	<b>\$ 1,521.20</b>	<b>\$ 46.45</b>	<b>3.15%</b>
Comm/Ind - Uniform Levy Replacement	26.29	22.40	-3.89	-14.79%
Comm/Ind - Additional Levy Replacement	19.50	17.27	-2.23	-11.42%
<b>Miscellaneous Information:</b>	<b>FY 2018</b>	<b>Est. FY 2019</b>	<b>Est. Change</b>	<b>% Change</b>
Budget Enrollment	485,147.30	486,264.30	1,117.00	0.23%
Number of Districts with Budget Adjustment	179	183	4	2.23%
Percent of Districts with Budget Adjustment	54%	55%		
Property Tax Relief Payment per student	\$ 83.00	\$ 91.00	\$ 8.00	9.64%
AEA Funding	\$ 217.20	\$ 235.61	\$ 18.40	8.47%

**Notes:**

Totals may not sum due to data duplication and exclusion. For example, other funds are provided by State Aid, but not included in the State Aid section because they are represented in the Program Funding section listed above.

The provision for Minimum State aid requires that the State provide at least \$300 per student.

**Sources**

Iowa Department of Education, Certified Enrollment and Enrollment Projections File  
Iowa Department of Management, School Aid File  
Iowa Department of Revenue  
LSA Analysis and Calculations

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/s/ Holly M. Lyons

February 6, 2018

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The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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**SF 2176** – Lascivious Acts and Indecent Contacts with Minors (LSB5458SV)  
Analyst: Laura Book (515.205.9275) [laura.book@legis.iowa.gov](mailto:laura.book@legis.iowa.gov)  
Fiscal Note Version – New

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**Description**

**Senate File 2176** relates to the criminal offense of lascivious conduct with a minor. The Bill expands the definition of lascivious conduct with a minor and applies the penalty of either a serious or an aggravated misdemeanor, depending on the elements of the offense. A person who violates the provisions of the Bill must register as a sex offender pursuant to Iowa Code chapter **692A**.

**Background**

**Senate File 2176** does not change the current offense of lascivious conduct with a minor as prescribed in Iowa Code section **709.14**. The current offense is punishable as a serious misdemeanor.

**Assumptions**

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- A lag effect of six months is assumed from the effective date of this Bill to the date of first entry of affected offenders into the correctional system.
- Marginal costs for county jails cannot be estimated due to a lack of data. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- 50.0% of dismissed or acquitted charges may become convictions under this Bill.

**Impacts**

**Correctional Impact**

The correctional impact of **SF 2176** is estimated to be minimal. In FY 2017, there were 14 convictions of lascivious conduct with a minor under Iowa Code section **709.14**. In FY 2017, there were nine dismissed or acquitted charges of lascivious conduct with a minor. The Bill is expected to increase jail orders and probation orders by three orders annually.

Under the expanded definition of lascivious acts with a minor, the penalty is either a serious or an aggravated misdemeanor depending on the elements of the offense. **Table 1** below shows estimates for sentencing to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS under those supervisions; and supervision marginal costs per day for all convictions of aggravated misdemeanors (sex offenses) and serious misdemeanors. Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 8, 2018, for information related to the correctional system.



**Table 1 – Estimates for Sentencing**

Conviction Offense Class	Percent Sentenced to State Prison	FY 17 Avg Length of Stay in Prison (months)	FY 17 Prison Marginal Cost/Day	Avg Length of Stay on Parole (months)	FY 17 Marginal Cost/Day Parole	Percent Sentenced to Probation	Avg Length of Stay on Probation (months)	FY 17 Avg Cost/Day on Probation	Percent Sentenced to CBC Residential Facility	FY 17 Marginal CBC Cost/Day	Percent Sentenced to County Jail	Avg Length of Stay in County Jail (Days)	Marginal Cost per Day
Aggravated Misdemeanor (Sex offense)	78%	15	\$17.52	3.9	\$4.93	46%	22.9	\$4.93	9%	\$10.56	26%	N/A	\$50.00
Serious Misdemeanor	2%	7.3	\$18.51	N/A	\$4.59	57%	13.8	\$4.93	1%	\$10.56	72%	N/A	\$50.00

### Minority Impact

There is no minority impact expected under [SF 2176](#). Refer to the LSA memo addressed to the General Assembly, [Minority Impact Memo](#), dated January 29, 2018, for information related to minorities in the criminal justice system.

### Fiscal Impact

The fiscal impact of [SF 2176](#) is estimated to be minimal. **Table 2** contains estimates for the average State cost per offense class type.

**Table 2 – Average State Cost per Offense Class Type**

Offense Class	Total Minimum Cost	Total Maximum Cost
Aggravated Misdemeanor	\$3,300	\$6,600
Serious Misdemeanor	\$250	\$4,900

### Source

Department of Human Rights, Criminal and Juvenile Justice Planning Division

/s/ Holly M. Lyons

February 7, 2018

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The fiscal note for this Bill was prepared pursuant to Joint Rule 17 and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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